

General Tax Bill Questions

1. When are my taxes due?

- a. *July 9, 2009. They must be 1) postmarked by the post office, 2) paid at a participating bank 3) charged by phone, 4) or charged on the internet on or before July 9th.*

2. When will the tax bills be sent out/mailed?

- a. *Bills will begin to be mailed June 12, 2009 for the reconciling bill for 2007 pay 2008*
- b. *We are hopeful rates are finalized for an October mailing with a due date of November 10 and mid February for the 2008 pay 2009.*

3. When is the next tax bill due?

- a. *If tax rates are approved timely, bills will be mailed in October for due dates in November 2008 and February 2009.*

4. I didn't get my tax bill. You have the wrong address.

- a. *Please submit the correct address, in writing, to the Marion County Assessor's Office*

5. Will the 2009 fall bill be half a year or full year?

- a. *Half. We hope to have payments due November 2009 and February 2010. If you would like the benefit for your 2009 income tax purposes you may pay both installments before the end of the year.*

6. When will tax bills be caught up? When will we get back on our normal pay cycle?

- a. *We are planning to be back on track for the May 10th 2010 tax installment*

7. Why did it take so long to get out a tax bill?

- a. *The governor's order to reassess all property for 2006/ 2007 created the delay*

8. What year are my taxes figured on?

- a. *This current installment represents the March 1, 2007 Assessment date and a January 1, 2006 valuation date*

9. Where did the provisional dollar amount come from?

- a. *One half of the prior year's tax liability and if you had a homestead and then you received an average of 30% additional relief from the state homestead credit.*

10. What is the storm water fee?

- a. *The city fee for handling rain water and solving flooding problems.*

11. What is the solid waste fee?

- a. *The city fee for trash pick-up.*

12. Why do I have to pay storm water fees when my home is not connected to the sewer?

- a. *It is for handling rain water run off of property and solving flooding problems.*

13. How are my tax bills calculated, based on what year's property value?

- a. *This current installment represents the March 1, 2007 Assessment date and a January 1, 2006 valuation date. Because the assessments are based on 2006 values, they will not reflect the recent downturn in the housing market.*

Appeals (to file appeals)

1. This bill is too high; I want to file an appeal!

- a. The notice of appeal must include: (1) the name of the taxpayer, (2) the address and parcel or key number of the property, and (3) the address and telephone number of the taxpayer. Appeal notices may be mailed to the Marion County Assessor, 200 E Washington St Ste 1121, Indianapolis IN 46204-3319, (317)-327-4907. Taxpayers wishing to appeal more than one parcel must file a separate appeal for each property. Appeal requests may be delivered in person to any County Assessor office. Appeal requests must be received by the County Assessor by July 30, 2009.*

2. Do I have to pay the full amount if I fill out an appeal?

- a. You can pay last year's assessed value multiplied by this year's rates. Late payment penalties apply on any underpayment created once the appeal is resolved.*

3. I filed my appeal in 2008 so when will I have my hearing on that appeal or be contacted?

- a. We are working the appeal(s) in a first filed, first served basis.*

4. Can I file an appeal?

- a. The notice of appeal must include: (1) the name of the taxpayer, (2) the address and parcel or key number of the property, and (3) the address and telephone number of the taxpayer. Appeal notices may be mailed to the Marion County Assessor, 200 E Washington St Ste 1121, Indianapolis IN 46204-3319, (317)-327-4907. Taxpayers wishing to appeal more than one parcel must file a separate appeal for each property. Appeal requests may be delivered in person to any County Assessor office. Appeal requests must be received by the County Assessor by July 30, 2009.*

5. What are the due dates to submit an appeal and how long is the process?

- a. Appeal requests must be received by the County Assessor by July 30, 2009.*

Assessment Questions

1. Why is my assessment so high?

- a. *The County Assessor is required to measure the assessment at the market value of the property as of 1/1/2006. Any changes in the market since 1/1/2006 would not be reflected in this assessment.*

2. How did you arrive at this value on my property?

- a. *We analyzed sales during the time period of 1/1/2005 and 12/31/2006 in your neighborhood to determine the condition of the property on 3/1/2007 and a market value as of 1/1/2006.*

3. Why is my neighbor's house, that is just like mine, assessed lower?

- a. *There are many reasons why the market value of your home is different than your neighbor's home.*

4. How was my assessed value calculated?

- a. *It is a prediction of the cost to replace your property minus depreciation for the age of your property multiplied by the neighborhood factor, then add the land value which gives you the market value as of 1/1/2006. This value is then confirmed against sales of properties in your neighborhood that occurred between 1/1/2005 and 12/31/2006.*

Deductions & Exemptions

- *Exemptions are allowed for property being used for municipal, educational, literary, scientific, religious, or charitable purposes.*
- *Deductions are for qualified residential and some commercial property.*

1. What is the deadline to file my deductions?

- a. *December 31, 2009 for the 2009 pay 2010 taxes*
- b. *December 31, 2008 for the 2008 pay 2009 taxes*

2. How can I file my deductions? Can I file in person, online or by mail?

- a. *It can be filed all three ways:*
 - i. *At any County Assessor's Office and the Auditor's Office*
 - ii. *At <http://www.indy.gov/Auditor> under homeowner service*
 - iii. *Call 327-4646 to request forms to be mailed*

3. Where do I go to file my exemptions?

- a. *Marion County Assessor, 200 E Washington St., Suite 1121, Indianapolis, IN 46204*

4. What items of identification do I need to bring to your office to file deductions?

- a. *You are not required to provide ID unless there are questions that arise.*

5. What information will I need in order to complete the deduction forms?

- a. *If filing for a homestead and mortgage deduction, please know the bank and dollar amount of the loan*
- b. *If filing for an over 65, you are required to submit your tax form 1040*
- c. *If filing for a Blind and Disabled, you are required to submit your tax form 1040 and proof of blindness or disability in the form of a physician's statement or Social Security Disability Award Letter*

d. If filing for a Veteran's Deduction, you are required to submit a certificate of eligibility from the Indiana Department of Veteran's Affairs, Form 51186

6. What deductions are available to the taxpayer?

a. List is available on the back of the comparison statement

7. How do I qualify for these deductions?

a. Some information is on the back of the comparison statement and additional information is available at <http://www.indy.gov/Auditor>

8. Do the husband and wife both have to sign the deduction forms or can just one spouse sign?

a. The owner of the property must sign the application. If more than one owner we only need one signature.

9. How often must I file for my homestead and mortgage deductions?

a. One time application is required unless there are changes on the deed or there is a refinance.

10. What is the last date I can file for my deductions? What is the effective date for my deductions to take effect?

a. December 31, 2009 for the 2009 pay 2010 taxes

11. Why are my deductions not on the tax bill?

a. You are required to be the owner of the property by March 1, 2007 to be eligible.

b. You were required to file for deductions by October 15, 2007 to be eligible for the 2007 pay 2008 tax bill.

Mortgage & Refinancing Questions

- 1. I refinanced my house. Do I have to refile my homestead and mortgage deductions?**
 - a. Yes, you must refile your mortgage deduction. If there are changes to the deed, then you should refile all deductions. It is wise to refile all forms.*
- 2. If I must refile my homestead and mortgage deductions where do I get the forms?**
 - a. It can be filed all three ways:
 - i. At any County Assessor's Office and the Auditor's Office*
 - ii. At <http://www.indy.gov/Auditor> under homeowner service*
 - iii. Call 327-4646 to request forms to be mailed**
- 3. If I must refile my homestead and mortgage deductions how long do I have to do so after having refinanced my house?**
 - a. You should file immediately as deadlines could be approaching.*

Nonprofit Exemptions

- 1. What is the deadline to file my nonprofit exemptions?**
 - a. May 15 of the assessment year for which you seek the exemption.*
- 2. How can I file my nonprofit exemptions?**
 - a. Must fill out a form 136. The form is available to be printed from the Marion County Assessor's website. Mail to the Marion County Assessor, 200 E Washington St., Suite 1121, Indianapolis, IN 46204.*
- 3. Where do I go to file my nonprofit exemptions?**
 - a. Marion County Assessor, 200 E Washington St., Suite 1121, Indianapolis, IN 46204.*
- 4. What items of identification do I need to bring to your office to file these nonprofit exemptions?**
 - a. None*
- 5. What information will I need in order to complete the exemption forms?**
 - a. Form 136, Articles of Incorporation or By-laws, Financial Statements for the previous three years (i.e. filing for 2009 must have 2008, 2007, 2006 financials), and lease if applicable.*
- 6. What exemptions are available to the taxpayer?**
 - a. Exemptions are allowed for property being used for municipal, educational, literary, scientific, religious, or charitable purposes.*
- 7. How do I qualify for these exemptions?**
 - a. Indiana Code 6-1.1-10-16*
- 8. Do the husband and wife both have to sign the exemption forms or can just one spouse sign?**
 - a. The owner of the property must sign the application. If more than one owner we only need one signature.*
- 9. How often must I file for my nonprofit exemptions?**
 - a. A form 136 is filed every even numbered year (2008, 2010, etc.) If it is filed in an odd-numbered year the taxpayer must file the next year. So if the form is filed in 2009 a form must be filed for 2010.*
- 10. What is the last date I can file for my nonprofit exemptions?**
 - a. May 15 of the assessment year for which the exemption is sought.*
- 11. What is the effective date for my exemptions to take effect?**
 - a. Taxes are paid a year behind so if filing for 2009 the exemption would be for 2009 pay 2010.*
- 12. What about the not-for-profit properties? How are they assessed?**

- a. *They are assessed at market value, like a majority of properties in Indiana should be. However they are granted an exemption for the portion of the property that is used for the exempt purpose.*

Payments & Refunds

1. Can I make payments on the taxes that I owe?

- a. *Payments can be made anytime but the normal late payment fees apply. An installment plan is available to persons who are current on their taxes and have a homestead deduction and one of the below:*
- *have experienced an increase greater than 10% or more in their 2008 tax obligation over their 2007 tax obligation; or*
 - *is currently receiving the Age (Over 65) deduction*
 - *is currently actively serving in the U.S. military*
 - *is over age 65 deduction granted pursuant to I.C. 6-1.1-12-9 and **has an adjusted gross income of \$25,000 or less***
 - *is under age 65 and the only source of income is social security disability.*

2. If the taxpayer is entitled to a surplus refund, will the form to claim it be included with my tax bill?

- a. *The form and instructions can be mailed to you or are available at www.indy.gov/treasurer; you must include proof of payment with claim form.*

3. I need more time to pay my bill, but I do not want to pay delinquent charges, who do I speak to.

- a. *The only options are number 1 above.*

Tax Sale & Surplus Sale

1. Can you give me a list of the surplus properties on the next surplus sale?

- a. *The list is available on line www.indy.gov/treasurer. A hard copy can be purchased by calling 327-4030. No dates have been set for surplus sales; they will be posted on the same web address or call in late July.*

2. Can anyone participate in the tax sale and if so what are the rules or guidelines?

- a. *Tax Sale buyers taxes must be current. All information is on the web www.indy.gov/treasurer.*

3. What amount must be paid to keep a parcel out of the tax sale?

- a. *a. All taxes must be paid except those due in the Fall 2007 pay 2008 tax cycle.*

Miscellaneous

1. Where do I take my deed?

- a. *Take your deed and completed sales disclosure to the Marion County Assessor, 200 E Washington St., Suite 1121, Indianapolis, IN 46204, to start the process to record the deed.*

2. Why do I need a Sales Disclosure, if there is no money involved?

- a. *State law requires Sales Disclosures be filed on most transactions.*

3. What about the tax relief from the governor?

- a. *The credit is applied to all property with a homestead deduction. The amount is displayed on the provisional bill that was due in December, 2008 and on line 4.a. of the comparison statement mailed with the tax bill due July 9.*

Tax Cap

The Circuit Breaker cap was passed into law in 2006 and became effective statewide for owner-occupied residential property (homesteads) for property taxes payable in 2008. The current Circuit Breaker caps homestead property tax at 2% of gross assessed value. The goal of the Circuit Breaker is to provide predictability in tax bills by ensuring that Hoosiers don't pay more than a fixed percent of their property value in taxes.

With the enactment of House Enrolled Act 1001 in 2008, property owners are entitled to a Circuit Breaker "cap" on any amount of property taxes over the following percentages of the gross assessed value for property taxes payable in 2009 and 2010 and subsequent years:

Property Class	2009	2010 and after
• homestead	1.5% cap	1% cap
• rental property	2.5% cap	2% cap
• agricultural land	2.5% cap	2% cap
• long term care property	2.5% cap	2% cap
• nonresidential real property	3.5% cap	3% cap
• personal property	3.5% cap	3% cap